

EXHIBIT N

R·M·S

295587083

55 SHUMAN ROAD
P.O. Box 3099
Naperville IL 60566-7099

Receivable Management Services
The global collection company

#075R230100162601x
DENERO & ASSOCIATES INTL/J C
174 9TH AVE N A
NEW YORK NY 10011-4905

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Phone: 630-718-7000

This account may be forwarded
to the D&B Credit database.

March 16, 2007

Re: Quill Corporation
Claim amt: \$4,811.48
Claim No: 295587083-Q
Ref. No: 5382117
EDKU

Your account has been placed with us for collection because you have failed to respond to previous requests for payment. The amount due now includes a 10% collection fee pursuant to your purchase agreement and prior notices from our customer. Additional amounts may become due should it become necessary to forward your account to an attorney for collection.

This letter is a demand for immediate payment in full. To avoid additional collection activity, we must receive your payment within 10 days. Please make your check or money order payable to your creditor, but mail or deliver to the address above for prompt credit.

We will withhold further collection activity a brief period in anticipation of receiving your prompt cooperation.

Sincerely,

Receivable Management Services

Please consider this as notice that if payment is made by consumer check we will convert this check to an electronic debit to your account via ACH and if the check is returned NSF, we will represent the check via ACH debit.

**IMPORTANT: REFER TO CLAIM NUMBER IN ALL COMMUNICATIONS
NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION**

BH-497RC